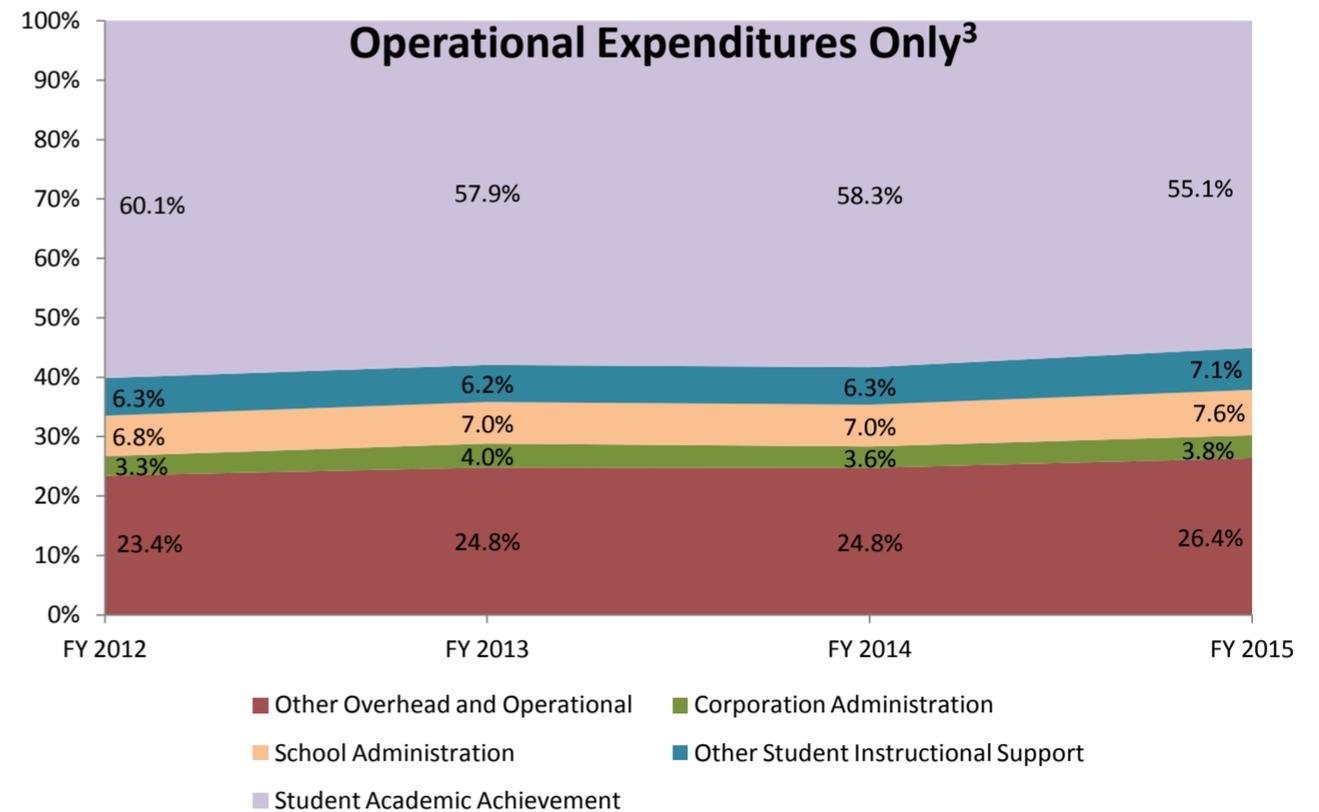
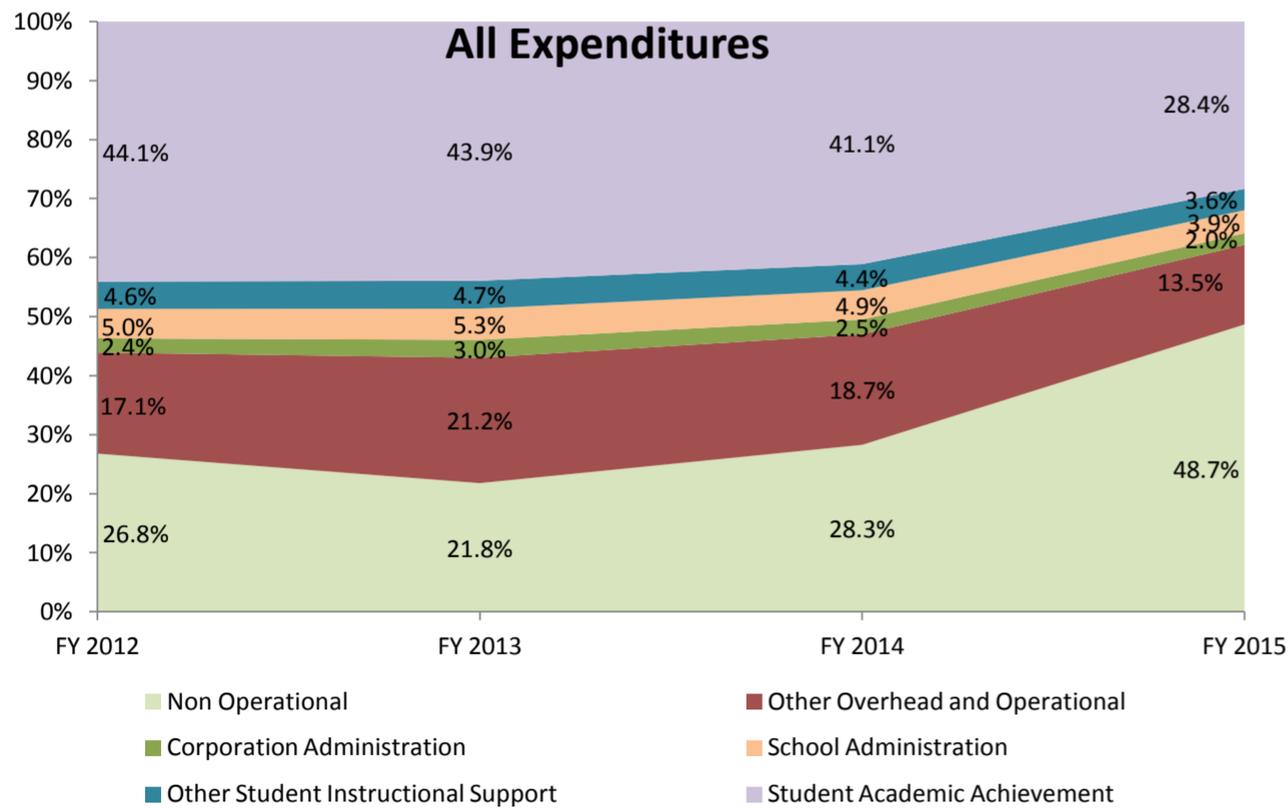


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,575,610	43.9%	\$10,761,740	52.2%	\$8,904,070	44.1%	\$8,308,312	43.9%	\$8,455,957	41.1%	\$7,558,553	28.4%
Student Instructional Support	\$1,680,639	8.6%	\$1,888,454	9.2%	\$1,944,740	9.6%	\$1,893,407	10.0%	\$1,929,160	9.4%	\$2,003,647	7.5%
<b>Total</b>	<b>\$10,256,249</b>	<b>52.5%</b>	<b>\$12,650,194</b>	<b>61.3%</b>	<b>\$10,848,809</b>	<b>53.7%</b>	<b>\$10,201,719</b>	<b>53.9%</b>	<b>\$10,385,117</b>	<b>50.5%</b>	<b>\$9,562,200</b>	<b>35.9%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,095,944	21.0%	\$4,002,388	19.4%	\$3,945,508	19.5%	\$4,591,946	24.3%	\$4,368,101	21.2%	\$4,119,088	15.5%
Non Operational	\$5,198,472	26.6%	\$3,977,951	19.3%	\$5,413,784	26.8%	\$4,122,721	21.8%	\$5,817,771	28.3%	\$12,974,368	48.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$9,294,416</b>	<b>47.5%</b>	<b>\$7,980,339</b>	<b>38.7%</b>	<b>\$9,359,292</b>	<b>46.3%</b>	<b>\$8,714,667</b>	<b>46.1%</b>	<b>\$10,185,871</b>	<b>49.5%</b>	<b>\$17,093,456</b>	<b>64.1%</b>

<b>Grand Total</b>	<b>\$19,550,665</b>	<b>\$20,630,533</b>	<b>\$20,208,101</b>	<b>\$18,916,387</b>	<b>\$20,570,989</b>	<b>\$26,655,655</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
<b>Student Academic Achievement</b>							
11050 Regular Programs Full Day Kindergarten	\$20,738	\$0	\$354,848	\$285,485	1276.6%	NA	-19.5%
11100 Regular Programs Elementary	\$1,959,897	\$3,533,116	\$2,444,270	\$2,178,824	11.2%	-38.3%	-10.9%
11200 Regular Programs Middle/Junior High	\$1,371,274	\$2,448,861	\$1,606,038	\$1,112,947	-18.8%	-54.6%	-30.7%
11300 Regular Programs High School	\$1,431,920	\$2,474,567	\$1,828,236	\$1,540,526	7.6%	-37.7%	-15.7%
11355 Regular Programs High School - Acad. Honors High Ability Students	\$13,624	\$56,411	\$53,801	\$61,141	348.8%	8.4%	13.6%
11410 Regular Programs Vocational Education - Agriculture A	\$29,744	\$62,340	\$56,231	\$53,507	79.9%	-14.2%	-4.8%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$40,951	\$45,272	\$66,344	\$42,312	3.3%	-6.5%	-36.2%
11470 Regular Programs Vocational Education - Business Education	\$52,958	\$80,781	\$50,588	\$28,968	-45.3%	-64.1%	-42.7%
11510 Regular Programs Vocational Education - Cooperative Education	\$28,976	\$53,958	\$30,600	\$24,667	-14.9%	-54.3%	-19.4%
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$723	\$0	\$0	\$0	NA	NA	NA
12110 Special Programs Gifted and Talented - Gifted And Talented	\$15,836	\$30,330	\$28,120	\$24,024	51.7%	-20.8%	-14.6%
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$750	\$277	\$1,841	\$1,507	101.0%	444.5%	-18.1%
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$12,591	\$23,241	\$31,287	\$30,328	140.9%	30.5%	-3.1%
12340 Special Programs Physical Impairment - Hearing Impairment	\$482	\$0	\$0	\$0	NA	NA	NA
12350 Special Programs Physical Impairment - Homebound	\$1,200	\$1,288	\$6,951	\$10,812	801.0%	739.5%	55.6%
12410 Special Programs Emotional Disabilities - Full Time	\$8,285	\$10,537	\$0	\$0	NA	NA	NA
12610 Special Programs Learning Disability	\$642,555	\$1,024,738	\$1,000,069	\$1,031,653	60.6%	0.7%	3.2%
12810 Special Programs Special Education Preschool	\$47,724	\$72,863	\$103,407	\$83,861	75.7%	15.1%	-18.9%
12900 Special Programs Other Special Programs	\$58,765	\$54,609	\$71,212	\$53,428	-9.1%	-2.2%	-25.0%
14100 Summer School Programs Elementary	\$1,987	\$19,517	\$4,662	\$22,232	1018.6%	13.9%	376.8%
14200 Summer School Programs Middle/Junior High School	\$8,817	\$10,828	\$0	\$0	NA	NA	NA
14300 Summer School Programs High School	\$31,783	\$45,504	\$22,480	\$31,714	-0.2%	-30.3%	41.1%
16100 Remediation Remediation Testing	\$22,513	\$23,306	\$31,174	\$25,409	12.9%	9.0%	-18.5%
16200 Remediation Preventive Remediation	\$14,013	\$17,337	\$0	\$0	NA	NA	NA
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$3,665	\$0	\$0	\$0	NA	NA	NA
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$23,620	\$41,278	\$81,575	\$59,680	152.7%	44.6%	-26.8%
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$0	\$0	\$106,846	\$111,626	NA	NA	4.5%
22110 Instruction Imp. of Instruction - Service Area Direction	\$14,796	\$16,171	\$2,002	\$14,458	-2.3%	-10.6%	622.3%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$167,633	\$128,641	\$93,517	\$167,669	0.0%	30.3%	79.3%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$61	\$0	NA	NA	NA
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$5,495	\$3,721	NA	NA	-32.3%
22220 Instruction Library/Media Services - School Library	\$85,238	\$159,918	\$129,066	\$131,377	54.1%	-17.8%	1.8%
22230 Instruction Library/Media Services - Audiovisual	\$10,467	\$8,456	\$6,270	\$8,558	-18.2%	1.2%	36.5%
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$33,688	\$30,603	\$18,507	\$8,948	-73.4%	-70.8%	-51.7%
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$80,713	\$79,752	NA	NA	-1.2%
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$19,365	\$7,636	NA	NA	-60.6%
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$235,080	\$286,995	\$120,381	\$265,168	12.8%	-7.6%	120.3%
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$56,617	NA	NA	NA
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,240	\$0	\$0	\$0	NA	NA	NA
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$352,514	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>							
	<b>\$6,747,043</b>	<b>\$10,761,740</b>	<b>\$8,455,957</b>	<b>\$7,558,553</b>	<b>12.0%</b>	<b>-29.8%</b>	<b>-10.6%</b>
<b>Student Instructional Support</b>							
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$120	\$0	\$0	\$2,890	2303.7%	NA	NA
21140 Students Attend. & Social Work Serv. - Pupil Accounting	\$2,258	\$2,826	\$7,286	\$9,078	302.0%	221.2%	24.6%
21220 Students Guidance Services - Counseling Services	\$262,249	\$426,708	\$449,453	\$458,803	74.9%	7.5%	2.1%
21240 Students Guidance Services - Information Services	\$7,583	\$6,500	\$0	\$0	NA	NA	NA
21290 Students Guidance Services - Other Guidance Services	(\$4,790)	\$0	\$25,915	\$45,546	NA	NA	75.8%
21340 Students Health Services - Nurse Services	\$62,828	\$97,535	\$103,513	\$131,381	109.1%	34.7%	26.9%
21390 Students Health Services - Other Health Services	\$21,271	\$39,222	\$1,200	\$1,316	-93.8%	-96.6%	9.7%
21420 Students Psychological Services - Psychological Testing	\$49,241	\$63,873	\$63,536	\$61,104	24.1%	-4.3%	-3.8%
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$74,159	\$98,420	\$125,132	\$133,624	80.2%	35.8%	6.8%
21810 Students Special Ed. Administration - Service Area Direction	\$103,145	\$164,984	\$135,012	\$118,286	14.7%	-28.3%	-12.4%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

Account							Percent Change					
							2006 to	2009 to	2014 to			
						FY 2006	FY 2009	FY 2014	FY 2015	2015	2015	2015
24100	School Administration	Office of The Principal	\$700,351	\$988,386	\$1,018,113	\$1,041,619	48.7%	5.4%	2.3%			
<b>Student Instructional Support Total</b>			<b>\$1,278,416</b>	<b>\$1,888,454</b>	<b>\$1,929,160</b>	<b>\$2,003,647</b>	<b>56.7%</b>	<b>6.1%</b>	<b>3.9%</b>			
<b>Overhead and Operational</b>												
23110	General Administration	Board of Education - Service Area Direction	\$11,150	\$13,697	\$11,143	\$10,892	-2.3%	-20.5%	-2.3%			
23150	General Administration	Board of Education - Legal Services	\$0	\$1,615	\$2,633	\$1,007	NA	-37.6%	-61.7%			
23160	General Administration	Board of Education - Promotion Expenses	\$1,347	\$1,698	\$1,655	(\$224)	-116.6%	-113.2%	-113.5%			
23190	General Administration	Board of Education - Other Governing Body Services	\$15,579	\$10,529	\$13,388	\$11,486	-26.3%	9.1%	-14.2%			
23210	General Administration	Executive Administration - Office of The Superintendent	\$283,614	\$336,521	\$351,698	\$343,682	21.2%	2.1%	-2.3%			
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$0	\$21,435	NA	NA	NA			
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$30,093	\$24,301	\$24,869	\$32,992	9.6%	35.8%	32.7%			
25110	Central Services	Fiscal Services - Office of The Business Manager	\$69,283	\$83,409	\$102,716	\$87,978	27.0%	5.5%	-14.3%			
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$478	\$2,310	\$270	\$468	-2.2%	-79.8%	73.2%			
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$3,092	\$7,152	\$5,059	\$7,452	141.0%	4.2%	47.3%			
25750	Central Services	Personnel Services - Health Services	\$4,200	\$4,200	\$3,850	\$4,550	8.3%	8.3%	18.2%			
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$365	\$0	\$0	NA	NA	NA			
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$376	\$1,023	\$638	\$393	4.6%	-61.6%	-38.3%			
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$48,983	\$87,229	\$100,674	\$61,537	25.6%	-29.5%	-38.9%			
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,195,702	\$1,435,830	\$1,340,032	\$1,355,728	13.4%	-5.6%	1.2%			
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$2,686	\$9,051	\$1,812	\$2,890	7.6%	-68.1%	59.5%			
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$267,819	\$423,121	\$517,639	\$511,928	91.1%	21.0%	-1.1%			
26499	Category not Specified	Other - 2007 Account Code	\$24,802	\$0	\$0	\$0	NA	NA	NA			
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$1,498	NA	NA	NA			
26700	Oper. & Maint. of Plant Serv.	Insurance	\$115,289	\$88,242	\$93,415	\$91,299	-20.8%	3.5%	-2.3%			
27010	Student Transportation	Service Area Direction	\$11,409	\$15,491	\$18,238	\$29,827	161.4%	92.5%	63.5%			
27100	Student Transportation	Vehicle Operation	\$331,425	\$394,878	\$398,645	\$395,562	19.4%	0.2%	-0.8%			
27200	Student Transportation	Monitoring Services	\$2,034	\$2,642	\$400	\$1,333	-34.5%	-49.5%	233.3%			
27300	Student Transportation	Vehicle Servicing and Maintenance	\$283,084	\$345,615	\$410,765	\$390,479	37.9%	13.0%	-4.9%			
27400	Student Transportation	Purchase of School Buses	\$221,103	\$0	\$272,210	\$0	NA	NA	NA			
27500	Student Transportation	Insurance on Buses	\$44,825	\$28,626	\$30,033	\$32,069	-28.5%	12.0%	6.8%			
27700	Student Transportation	Contracted Transportation Services	\$0	\$0	\$0	\$4,324	NA	NA	NA			
27900	Student Transportation	Other Student Transportation Services	\$7,255	\$4,940	\$4,754	\$8,533	17.6%	72.7%	79.5%			
31100	Food Services Operations	Service Area Direction	\$95,066	\$124,954	\$88,261	\$110,215	15.9%	-11.8%	24.9%			
31200	Food Services Operations	Food Preparation and Dispensing	\$212,302	\$227,388	\$260,298	\$262,417	23.6%	15.4%	0.8%			
31400	Food Services Operations	Food Purchases	\$310,330	\$325,995	\$308,657	\$330,129	6.4%	1.3%	7.0%			
31900	Food Services Operations	Other Food Services	\$848	\$1,566	\$4,350	\$7,208	749.8%	360.3%	65.7%			
<b>Overhead and Operational Total</b>			<b>\$3,594,175</b>	<b>\$4,002,388</b>	<b>\$4,368,101</b>	<b>\$4,119,088</b>	<b>14.6%</b>	<b>2.9%</b>	<b>-5.7%</b>			
<b>Non Operational</b>												
33100	Community Service Operations	Direction of Community Services	\$9,603	\$0	\$100	\$0	NA	NA	NA			
33300	Category not Specified	Civic Services	\$0	\$0	\$1,445	\$1,630	NA	NA	12.8%			
33400	Category not Specified	Athletic Coaches	\$131,476	\$202,897	\$192,323	\$200,514	52.5%	-1.2%	4.3%			
33910	Other Community Services	High School Band Uniforms	\$0	\$35	\$0	\$2,528	NA	7121.8%	NA			
33950	Other Community Services	Step Ahead	\$743	\$1,782	\$0	\$0	NA	NA	NA			
43000	Category not Specified	Professional Services	\$172,998	\$28,692	\$839,038	\$1,460,328	744.1%	4989.7%	74.0%			
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$2,308,584	\$734,285	\$723,310	\$7,793,723	237.6%	961.4%	977.5%			
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$495,669	\$0	\$0	\$0	NA	NA	NA			
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$3,846	\$3,175	\$0	\$0	NA	NA	NA			
46000	Category not Specified	Purchase of Moveable Equipment	\$48,274	\$23,557	\$143,689	\$65,911	36.5%	179.8%	-54.1%			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$383,332	\$314,177	\$420,802	\$342,413	-10.7%	9.0%	-18.6%			
49000	Category not Specified	Other Facilities Acq. and Construction	\$11,734	\$39,712	\$0	\$0	NA	NA	NA			
51100	Principal on Debt	Bonds	\$95,269	\$95,269	\$1,020,561	\$283,435	197.5%	197.5%	-72.2%			
52200	Interest on Debt	Temporary Loans	\$71,788	\$95,119	\$5,754	\$5,286	-92.6%	-94.4%	-8.1%			

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Whitko Community School Corp (4455)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53100 Lease Rental Buildings-Principal	\$1,338,255	\$2,439,151	\$2,470,650	\$2,818,500	110.6%	15.6%	14.1%
54200 Advancements and Obligations Common School Fund - Principal	\$83,000	\$0	\$0	\$0	NA	NA	NA
60700 Category not Specified Scholarships	\$100	\$100	\$100	\$100	0.0%	0.0%	0.0%
<b>Non Operational Total</b>	<b>\$5,154,673</b>	<b>\$3,977,951</b>	<b>\$5,817,771</b>	<b>\$12,974,368</b>	<b>151.7%</b>	<b>226.2%</b>	<b>123.0%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$28,114	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$7,098	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$17,541	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$682	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$431,206	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$92,414	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$119,918	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$10,695	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$22,492	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,268	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$17,250	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$553	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,258,594	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$296,598	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$345,616	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$31,642	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$9,291	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,844	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,444	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$227	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$78,870	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,776,359</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>